X

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF THE

FOREST DEPARTMENT

FOR

1869-70.

Calcutta
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1869.

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CIRCULAR No. 3 FOREST.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

REVENUE—FORESTS.

FORT WILLIAM, MARCH 19, 1869.

Budget-Estimate of the Forest Department for 1869-70.

Read again —

The Budget-Estimates for 1869-70 of the Forest Department throughout India, including Hyderabad and Mysore.

Read also —

The Orders passed thereon by the Government of India in the Public Works Department.

RESOLUTION.—The Budget-Estimates of the Forest Department for 1869-70 have, on the whole, been submitted with punctuality.

2. The several estimates have been reviewed at length separately, and the figures are brought together in the subjoined Table for convenience of comparison, and in order to exhibit the aggregate amounts involved :—

Abstract of the Provincial Budget-Estimates of the Forest Department throughout India, for 1869-70, *as passed by the Government of India in the Public Works Department.*

Governments and Administrations.	Receipts.				Charges.			
	Actuals, 1867-68.	Budget-Estimate, 1868-69.	Regular-Estimate, 1868-69.	Budget-Estimate, 1869-70.	Actuals, 1867-68.	Budget-Estimate, 1868-69.	Regular-Estimate, 1868-69.	Budget-Estimate, 1869-70.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of India	...	...	...	...	32,234	33,352	35,646	35,972
Madras	4,24,184	4,50,000	4,50,000	4,70,000	2,88,260	3,09,800	3,10,480	3,50,000
Bombay and Sindh	8,84,245	9,54,000	9,00,672	10,16,000	5,47,137	6,19,597	5,56,423	5,97,000
Bengal	75,687	1,50,000	1,88,000	2,20,000	1,65,605	1,44,000	1,44,000	1,43,000
North-Western Provinces ...	5,11,191	6,43,700	6,49,539	6,10,000	2,89,388	4,08,000	4,04,726	4,08,000
Punjab	2,79,297	3,78,400	3,22,050	4,25,000	2,73,875	3,66,520	3,40,362	3,87,000
Oudh	66,453	2,00,000	1,60,000	1,77,150	93,634	1,30,164	1,30,164	1,18,936
Burmah	6,47,590	6,97,600	7,73,100	7,30,000	3,28,388	3,61,000	3,61,800	3,75,000
Central Provinces	3,49,491	4,76,000	4,65,820	4,50,000	2,12,099	3,72,500	3,62,376	3,72,000
Coorg	77,746	89,100	89,100	87,550	13,944	28,400	28,000	31,100
Total ...	33,15,884	40,38,800	39,98,281	41,85,700	22,44,564	27,73,333	26,73,977	28,18,008
Total British net Revenue ..	10,71,320	12,65,467	13,24,304	13,67,692	...	...	...	...
Mysore	4,10,012	2,06,000	3,14,000	2,90 500	1,10,042	1,09,500	1,12,317	1,20,636
Hyderabad	53,446	90,000	61,000	65,000	18,341	81,500	63,000	72,000
Total ...	4,63,458	2,96,000	3,75,000	3,55,500	1,28,383	1,91,000	1,75,317	1,92,636
Net Revenue ...	3,35,075	1,05,000	1,99,683	1,62,864	...	...	...	...

3. The total amounts, omitting Mysore and the Berars, for the last few years, are—

		Receipts. Rs.	Charges. Rs.	Surplus. Rs.
1863-64	(Actuals)	30,44,430	...	...
1864-65	(„)	35,02,022	18,62,461	16,39,561
1865-66	(„)	35,63,382	21,36,387	14,26,995
1866-67*	(„)	30,44,183	20,51,145	9,93,038
1867-68	(„)	33,15,884	22,44,564	10,71,320
1868-69	(Regular Estimate)	39,98,281	26,73,977	13,24,304
1869-70	(Budget-Estimate)	41,85,700	28,18,008	13,67,692

4. In reviewing the estimates of 1868-69, it was observed that the gross revenue had gradually risen from 30½ lakhs in 1863-64 to 35½ lakhs in 1865-66, but that it had fallen to 30½ lakhs in the eleven months of 1866-67. This amount would be raised to about 33¼ lakhs, if allowance be made for the twelfth month. The actual gross receipts of 1867-68, the last completed year, were much the same. The falling off in revenue in 1866-67 was attributable to the general depression of trade in two of the most productive Provinces, *viz.*, Bombay and British Burmah. In both of these Provinces there was an improvement in the ensuing year, but it was counter-balanced by a decrease in the North-Western Provinces the Central Provinces, and Oudh. As the aggregate charges increased annually since 1863-64, the net revenue diminished from 16 lakhs in that year to 10½ lakhs in 1866-67. Making an allowance for the short month of the last-mentioned year, the charges for 1867-68 show little variation from those of the previous year, and the surplus income of these two years has been much the same.

5. The development of the organization of the Department continues to demand an expansion of Establishments. The growth of the charges on their account will be observed in the following Table. They have increased from Rs. 6,85,658 (actuals) in 1864-65 to Rs. 10,72,558 (estimated) in 1869-70, but a larger increase necessarily occurs under "Conservancy and Working," due not merely to extended operations in getting timber, but in making the forests accessible, and in such works of proper conservancy as plantations, demarcating reserves, &c. :—

Abstract of charges under B "Establishments" in the Forest Department since 1864-65.

Governments and Administrations.	Actuals.				Estimates.	
	1864-65.	1865-66	1866-67.	1867-6	1868-69.	1869-70.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of India	43,615	10,163	30,680	32,234	35,646	35,972
Madras	95,300	1,17,054	1,02,920	1,26,228	1,46,180	1,56,500
Bombay and Sindh	2,10,352	2,11,987	2,10,973	2,14,962	2,09,313	2,22,000
Bengal	6,604	16,292	14,881	24,223	39,600	52,000
North-Western Provinces	65,740	84,558	83,711	85,139	1,22,167	1,52,000
Punjab	84,665	77,968	78,680	97,955	1,31,592	1,64,000
Oudh	27,154	19,883	21,571	23,065	29,214	41,736
Burmah	86,081	90,327	80,544	1,03,339	1,13,800	1,15,200
Central Provinces	61,946	74,994	81,041	99,031	1,13,676	1,22,000
Coorg	4,201	8,654	7,127	8,610	9,600	11,150
Total ..	6,85,658	7,11,880	7,12,128	8,14,781	9,51,118	10,72,558
Mysore	53,018	54,768	53,823	57,725	60,967	63,936
Hyderabad	478	8,991	13,718	16,157	22,500	34,000
Grand Total .	7,39,151	7,75,639	7,79,669	8,88,663	10,34,585	11,70,494

* Eleven months only.

ORDER.—Ordered, that a copy of this Resolution, and the orders on the several Budget-Estimates, be forwarded for information to the Financial Department, to the Local Governments and Administrations noted in the margin, and to the Secretary of State for India.

Madras.	Oudh.
Bombay.	Burmah.
Bengal.	Central Provinces.
N. W. Provinces.	Mysore.
Punjab.	Coorg.

Hyderabad.

Ordered also, that this Resolution be published in the Supplement of the *Gazette of India.*

R. STRACHEY, *Colonel, R. E.,*

Offg. Secy. to the Govt. of India.

MADRAS FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 93—4 F, dated 22nd February, 1869.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Accountant General, Madras, No. 4457, dated 7th November 1868.

RESOLUTION.—The figures for 1867-68 are :—

		Budget.	Regular.	Actuals.
		Rs.	Rs.	Rs.
Receipts	...	4,00,000	4,20,000	4,24,184
Charges	...	2,73,000	2,73,000	2,88,260
Surplus	...	1,27,000	1,47,000	1,35,924

The excess of the Charges over the Budget grant is supported by a Budget transfer of Rs. 20,000 sanctioned by the Government of India in July last.

2. The Madras Government in their orders on the Budget-Estimate draw attention to the steady increase of Forest revenue within the last three years—

		Receipts.	Charges.	Surplus.
		Rs.	Rs.	Rs.
1865-66 ...	...	3,26,204	2,53,582	72,622
1866-67 ...	...	3,38,608	2,17,171	1,21,437
1867-68 ...	...	4,24,184	2,88,260	1,35,924

The Charges for 1867-68 include an exceptional outlay of Rs. 30,000 on account of the lease of a portion of the Annamallay Forests. Taking this into account, the progress financially is satisfactory.

3. The Forest Report for the year has been received with the Budget. In the financial statement appended to it, the Charges are entered at Rs. 2,72,840. This sum does not agree with the figures entered in the Budget.

4. The Accountant general explains that the totals entered in his books differ from those given in the Budget :—

		Rs.
Receipts ...	... ...	4,29,663
Charges ...	... ...	2,90,195
	Surplus ...	1,39,468

The difference which is explained by the Accountant General in a separate statement will form the subject of a distinct reference to the Financial Department.

5. An Abstract account for the year accompanies the Budget. In it the Charges are entered as Rs. 3,05,029, instead of Rs. 2,88,260; the discrepancy is explained by the Conservator.

6. The estimates for 1868-69 are—

	Budget.	Regular.
	Rs.	Rs.
Receipts	4,50,000	4,50,000
Charges	3,09,800	3,10,480
Surplus ...	1,40,200	1,39,520

7. The Regular-Estimate, as proposed by the Madras Government, is accepted.

8. For 1869-70, the estimate as sanctioned by the Madras Government is as follows:—

			Rs.
Receipts			4,70,000
		Rs.	
Charges	Working ...	1,93,500	
	Establishments ...	1,56,500	
			3,50,000
Surplus ...			1,20,000

9. The Local Government is confident that the Receipts which exceed those of 1867-68 by nearly Rs. 46,000, will be realized.

10. On the other hand, the Charges are expected to be increased by nearly Rs. 62,000 compared with the Actuals of last year, *viz.*:—

	Actuals, 1867-68.	Estimate, 1869-70.	Increase.
	Rs.	Rs.	Rs.
Conservancy and Working	1,62,037	1,93,500	31,463
Establishments ...	1,26,223	1,56,500	30,277
Total ...	2,88,260	3,50,000	61,740

In the orders of the Madras Government on the Budget, the increased Charges are discussed in detail for each Division of the Forests.

11. Under Conservancy and Working, the principal items of increase a in Cuddapah and the Annamallays.

12. In Cuddapah, Rs. 9,500 have been provided for under A I, Timber expenses, against Rs. 2,032 in 1867-68; Rs. 2,000 for Plantations, and the same amount for Communications. Under these heads there was no outlay in 1867-68. The Conservator notices, in explanation, the Red Sanders wood plantation, the enclosing of fire-wood reserves, and jungle-

roads and footpaths, but does not refer to the contemplated increase of timber expenses. Although the cause of increase has not been sufficiently explained, His Excellency the Governor General in Council does not desire to disturb the orders passed by the Madras Government.

13. In the Annamallay Forests it is contemplated to expend Rs. 30,000 on timber operations in the place of Rs. 18,212 in 1867-68, and Rs. 15,000 provided for 1868-69. The value of stock in hand at the end of last year was still Rs. 2,16,547 in this Division.

14. Considering that the proceeds of timber sales during the current year are only estimated at Rs. 70,000, and for 1869-70 at Rs. 75,000, there would not at first sight seem to be any necessity for extended timber operations; it would appear preferable, in the first instance, to dispose of the large stock on hand, instead of increasing felling operations in the Forests. In this instance, the orders of the Local Government will not be interfered with, but His Excellency in Council desires to draw the attention of the Madras Government to the expediency of husbanding the growing stock in the Forests.

15. Under Communications, Rs. 11,000 is provided; there was no outlay on this account in 1867-68. The amount is passed, but items of this nature should be closely scrutinized, and the expenditure confined to purely Forest purposes.

16. The sum proposed under B Establishments consists of the following main items:—

		Rs.
1.	Salaries	1,35,549
2.	Travelling allowances	14,948
3.	Contingencies	6,000
	Total ...	1,56,497

17. A portion of the increase under the first of these three items is due to full provision being made for the Conservator's pay (Rs. 12,000), the amount expended under this head in 1867-68 having been Rs. 6,139 only. The aggregate amount proposed under Salaries and Travelling allowances is nearly covered by the scale sanctioned by the Government of India, if allowance is made for the travelling allowances of the Conservator, one Deputy Conservator and Office Establishment.

18. A few minor additions have been proposed on account of increases to the Annamallay and Gumsoor Forest Establishments, duly submitted for the sanction of the Government of India, and for pay and batta of a 2nd class Hospital Assistant on Rs. 40 per mensem, which does not appear to have been submitted for sanction.

19. A sum of Rs. 1,250 has been proposed to provide for one of the seven trained Officers expected from Europe by the end of this year, applied for by the Madras Government in September 1867. This provision may stand, though it appears doubtful whether it will be practicable to attach one of these Officers to the Madras Presidency.

20. The large increase in the cost of Forest Establishments is mainly attributable to the additional establishment sanctioned since 1867.

21. The Budget-Estimate for 1869-70 is accordingly admitted as proposed by the Government of Madras.

ORDER.—Ordered, that a copy of this Resolution, with the papers read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Government of Madras for information and guidance.

BOMBAY AND SINDH FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 96—7 F, dated 22nd February, 1869.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Acc..... ..neral, Bombay, No. $\frac{G}{2544}$, dated 3rd November 1868, transferred by the Financial Department.

Resolution of the Government of Bombay, No. 149, dated 13th January 1869.

RESOLUTION.—The figures for 1867-68, are—

	Receipts.			Charges.			Surplus.		
	Budget-Estimate.	Regular-Estimate.	Actuals.	Budget-Estimate.	Regular-Estimate.	Actuals.	Budget-Estimate.	Regular-Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	11,86,997	8,11,235	6,54,736	7,50,763	6,27,157	4,09,567	4,36,234	1,84,078	2,45,169
Sindh	2,76,200	1,88,765	2,29,509	1,66,807	1,39,343	1,37,570	1,09,393	49,422	91,939
Total	14,63,197	10,00,000	8,84,245	9,17,570	7,66,500	5,47,137	5,45,627	2,33,500	3,37,108

2. In Bombay proper the Receipts have been somewhat more than one-half of the figure estimated; at the same time, however, there has been a considerable decrease in the Charges.

3. The Regular-Estimate was only received in November last, seven months after the close of the year, when it was useless.

4. It is satisfactory that in Bombay the surplus has risen from

Rs.
114,446 in 1865-66,
and 81,353 in 1866-67,
to 245,169 in 1867-68.

5. In Surat and Kaira, the forests were worked at a loss, and in Ahmednuggur and Rutnagherry, there was a slight excess of Charges over income, but in all other Forest Divisions there was a considerable surplus, and so far, the financial results of Forest administration in Bombay proper were more satisfactory than in the preceding years.

6. In Sindh there was no increase in the Forest revenue. As remarked in the orders on the Budget of 1868-69, the Forest revenue of that Province appears to be stationary.

7. In several Divisions the classification of the Receipts under Actuals does not appear to be correct, or to have been completely carried through.

8. Thus, in Poona, a sum of Rs. 16,343 appears under "Timber expenses," though nothing is entered under "Sale of timber brought to Depôts by Government agency," the principal item of revenue being Rs. 54,973 under "Permit fees and rent of jungles."

9. There is a similar case in Dharwar; and in Belgaum, Surat, and Tanna, the Receipts are not apparently properly classified.

10. The Annual Forest Progress Report for Bombay has not been received for the year under review.

11. The Estimates for 1868-69 are as follows :—

	Receipts.		Charges.		Surplus.	
	Budget.	Regular.	Budget.	Regular.	Budget.	Regular.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	6,78,000	6,70,672	4,54,000	4,16,423	2,24,000	2,54,249
Sindh	2,76,000	2,30,000	1,65,597	1,40,000	1,10,403	90,000
Total ...	9,54,000	9,00,672	6,19,597	5,56,423	3,34,403	3,44,249

12 In Bombay, a decrease in the Charges of Rs. 37,500 is anticipated, notwithstanding that a sum of Rs. 52,000 has been added for the improvement of communications in several Collectorates, which was not included in the amounts sanctioned last year by the Government of India.

13. This amount of Rs. 52,000 is admitted, pending the orders that may issue in the Financial Department, to which a separate reference has been made on the subject.

14. In Sindh, the Receipts on account of the sale of fire-wood have been reduced from Rs. 2,15,000 to Rs. 1,64,515, the amount realized in 1867-68.

15. The figures of the Regular-Estimate are accepted as proposed by the Government of Bombay.

16. The estimates-proposed for 1869-70, are, in round numbers—

	Receipts.	Charges.			Surplus.
		Working.	Establishments.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	7,40,000	2,58,000	1,79,000	4,37,000	3,03,000
Sindh	2,76,000	1,16,000	43,000	1,59,000	1,17,000
Total	10,16,000	3,74,000	2,22,000	5,96,000	4,20,000

17. These figures, as compared with the Actuals of 1867-68, exhibit a satisfactory increase in the Receipts of Rs. 1,32,000.

18. There is a smaller increase in Charges of Rs. 50,000, mainly on account of Conservancy and Working.

19. Under X Communications, Rs. 43,350 is provided, principally in the following Collectorates and Forest Divisions :—

	Rs.
Poona	4,050
Khandeish	5,000
Canara	8,500
Tanna	15,000
Surat	5,000

20. These sums are passed on the supposition that the works contemplated are for purely Forest purposes.

21. For Plantations, Rs. 34,040 are proposed to be spent principally in Khandeish, Dharwar, Canara (Rs. 6,000), Tanna (Rs. 5,000), Surat, Ahmedabad and Sindh (Rs. 5,000). This provision is satisfactory.

22. A subsequent application has been received for Rs. 1,000 for Poona. This is sanctioned, the total allowance under A VI Plantations, being Rs. 35,040. It may here be observed that road-side avenues are charges of the Public Wokrs Department, not of the Forest Department.

23. Under Establishment charges, the amounts provided for salaries and travelling allowances are, upon the whole, within the limits of the scale sanctioned by the Government of India.

24. The amounts entered under "Sundries" appear high, especially in Tanna (Rs. 5,000) and Sindh (Rs. 3,015); they are, however, less than the actual outlay on that account in 1867-68.

25. Adding the sum allowed in para. 22, the Budget-Estimate for 1869-70 for Bombay and Sindh will be—

	Receipts.	Charges.			Surplus.
		Working.	Establishments.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	7,40,000	2,59,000	1,79,000	4,38,000	3,02000
Sindh	2,76,000	1,16,000	43,000	1,59,000	1,17,000
Total ..	10,16,000	3,75,000	2,22,000	5,97,000	4,19,000

Order.—Ordered, that a copy of this Resolution, with the papers read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Government of Bombay for information and guidance.

BENGAL FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 100—1 F, dated 23rd February, 1869.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Government of Bengal, No. 3560, dated 6th November 1868.
" " " " 3822, " 20th " "

RESOLUTION.—The figures for 1867-68 are—

	Budget-Estimate.	Regular-Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	1,40,978	73,283	75,687
Charges	1,21,440	1,37,148	1,65,605
Surplus ...	19,538	...	...
Deficit ...	...	63,865	89,918

2. The Actuals are supported by an Abstract account current for the year, which, as it has been submitted without remarks by the Accountant General, Bengal, must be accepted as correct.

3. The Receipts call for no remarks. The Charges exhibit an excess of Rs. 28,457 over the amount sanctioned in the Regular-Estimate. No application was, however, made by the Government of Bengal for a supplementary grant.

4. The Annual Forest Report for the year has not been received.

5. The Estimates for 1868-69 are as follows :—

	Budget-Estimate.	Regular-Estimate.
	Rs.	Rs.
Receipts	1,50,000	1,88,000
Charges	1,44,000	1,44,000
Surplus ...	6,000	44,000

6. There is an estimated increase under Receipts of Rs. 38,000. The estimated sale of timber in the Sikkim Division has been raised from Rs. 60,250 to Rs. 1,25,000, as the value of a quantity of timber and Railway sleepers sold the previous year will be credited in 1868-69. The estimated Receipts under the same head for the Bhootan Division have, however, been

reduced from Rs. 40,000 to Rs. 5,000, as the estimate was cast too high. Several other items are reduced for the same reason, but the total Receipts in all Divisions under grazing dues, have increased from Rs. 24,490 to Rs. 56,400, based on the Actuals for 1867-68, which were Rs. 56,039.

7. In framing the Budget-Estimate for 1868-69, the Conservator estimated Rs. 1,79,299 under Receipts, which was reduced by the Government of India to Rs. 1,50,000. In the Regular-Estimate they are raised to Rs. 1,88,000. It will be satisfactory if these expectations are realized.

8. The total estimate under Charges remains unaltered, but there have been the following transfers from "Establishments" to "Conservancy and Working":—

		Budget-Estimate.	Regular-Estimate.
		Rs.	Rs.
Conservancy and Working	...	90,000	1,04,434
Establishments	...	54,000	39,566
Total	...	1,44,000	1,44,000

9. This is mainly due to an increased provision for timber expenses in the Sikkim Division, which is approved.

10. The Regular-Estimate as proposed is accepted.

11. The Estimate proposed for 1869-70 is—

			Rs.
Receipts	... ...		2,19,570
		Rs.	
Charges ...	Working ...	91,400	
	Establishments	51 934	
			1,43,334
	Surplus ...		76,236

12. In *Sikkim*, Rs. 1,16,300 are estimated under Receipts, the principal items being Rs. 1,00,000 expected from the sale of 2,000 logs and 20,000 sleepers, and Rs. 15,000 from grazing dues. The estimated Working charges are Rs. 65,200, of which Rs. 60,000 are under timber expenses for bringing out 2,500 logs and 30,000 sleepers.

13. In *Bhootan*, Rs. 56,600 are estimated under Receipts, and Rs. 7,900 under Working charges; Rs. 50,000 are expected under the former from the sale of 1,000 logs and miscellaneous timber, and Rs. 7,000 under the latter for removing 1,000 logs from the Forests.

14. In *Assam*, Rs. 20,700 are expected to be realized, Rs. 15,000 from grazing dues, and Rs. 5,000 by sale of timber.

15. In *Chittagong*, the Receipts are expected to be Rs. 16,570, of which Rs. 12,000 are expected from grazing dues, and Rs. 4,000 by sale of timber.

16. The Working charges are expected to be Rs. 10,500 in Assam, and Rs. 7,800 in Chittagong.

17. Rupees 9,400 are expected from grazing dues in two new Divisions termed the *Bhaugulpoor* and *Presidency* Divisions, but no Charges are estimated for.

18. The Conservator's proposals regarding the Receipts and Working charges are accepted. But it is observed that the Government of Bengal has expressed no opinion on the Budget-Estimate.

19. Under Establishment charges, the following items have been entered in excess of the sanctioned scale :—

	Rs.
Direction—Timber depôt, and work establishments ...	1,200
Assam Division	7,000
Chittagong Division	5,000

20. In the Budget-Estimate for 1868-69, Rs. 15,000 were allowed on account of unsanctioned establishments for the Assam and Chittagong Divisions, with the remark that these establishments must grow gradually, and that, on that account, no tabular statement had been submitted. Neither of the two Forest Divisions have, however, been formed, and no tabular statements have as yet been received. The items will again be admitted, but definite proposals for the establishments should be submitted as soon as practicable.

21. The Budget-Estimate for 1869-70 is accepted in round numbers as follows :—

		Rs.	Rs.
Receipts			2,20,000
Charges	Working	91,000	
	Establishments	52,000	1,43,000
Surplus ...			77,000

ORDER.—Ordered, that a copy of this Resolution, with the papers read, be communicated to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Government of Bengal for information and guidance.

N. W. PROVINCES FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 134—5 F, dated 9th March, 1869

RESOLUTION,—By the Government of India. P. W. Dept.

Read:—

Letter from the Accountant General, North Western Provinces, No. 6687, dated 24th December 1868.

Ditto Secretary to Government, North Western Provinces, No. 13 F-C, dated 8th January 1869.

RESOLUTION.—The figures for 1867-68 are—

	Budget-Estimate.	Regular-Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	6,01,448	5,83,267	5,11,191
Charges	4,08,385	3,67,401	2,89,388
Surplus ...	1,93,063	2,15,866	2,21,803

2. The actual net surplus is Rs. 44,254 less than the surplus for 11 months of the previous year. The actual Receipts are Rs. 72,076, and the Charges Rs. 78,013 less than the Regular-Estimate.

3. The falling off in Receipts is attributable to cattle disease in Kumaon; to the non-payment by the East Indian Railway Company of Rs. 6,000 on their license to cut wood for sleepers; to a disappointment in selling Rs. 60,000 worth of timber in the Meerut Division to the Public Works Department for the Chukrata barracks; to the non-realization within the year of Rs. 8,450 on forest produce actually sold in Goruckpoor; and to the loss of Rs. 1,785 for grazing on land which, under Government orders, was handed over to the Cavalry at Jhansie without payment.

4. On the other hand, Charges have been reduced in every Division.

5. The Forests of Kumaon, Meerut, and Rohilkhund have been worked at a profit of Rs. 2,32,826, while the Goruckpoor and Jhansie Forests and the Canal Plantations have been worked at a loss of Rs. 10,805.

6. The Annual Report for the year has been received. It is said that the figures of the Report have been checked by the local Accountant General, but they do not agree with the Actuals of the Budget-Estimate. The figures of the Report are—

	Rs.
Receipts	5,17,380
Charges	2,94,565
Surplus	2,22,815

The difference, which occurs chiefly in the figures of the Canal Plantations Division, should be cleared up.

7. The Estimates for 1868-69 are as follows :—

	Budget. Rs.	Regular. Rs.
Receipts	6,43,700	6,49,539
Charges	4,08,000	4,04,726
Surplus ...	2,35,700	2,44,813

8. The figures of the Budget-Estimate, as passed by the Government of India, have not been adopted in the present document, which shows—

	Rs.
Receipts	6,31,604
Charges	3,96,272
Surplus	2,35,332

9. Comparing the Regular and Budget Estimates there is a net increase under Receipts of Rs. 5,839, and a decrease under Charges of Rs. 3,274.

10. The chief variations in the Receipts occur in the Meerut and Canal Plantations Divisions, there being an excess of Rs. 18,000 in the former, and a reduction of Rs. 12,000 in the latter.

11. Conservancy charges are Rs. 17,741 below the Budget-Estimate. In November last a Budget transfer of Rs. 11,500 was sanctioned from the total of A I, Timber expenses, for the entire Province, to B, Establishments, to meet the salary of the Conservator (newly appointed), his establishment, travelling allowance and contingencies. It appears, from the Regular-Estimate that the reduction has not been made under A I. There are, however, considerable reductions under heads VI and X in the Rohilkhund, Jhansie, and Canal Divisions, aggregating Rs. 18,252.

12. Under B, Establishments there is an increase of Rs. 11,550 under Salaries for the Conservator's salary, &c. An Office Establishment, amounting to Rs. 6,576 per annum, has been recently sanctioned.

13. On the other hand, there are corresponding reductions in the Office Establishments for the late *ex-officio* Conservators of the Kumaon and Meerut Divisions, amounting to Rs. 1,640; and Rs. 600 under Deputation allowances.

14. Under Jhansie, Salaries are increased from Rs. 1,260 to Rs. 2,320. This amount was originally under-estimated; and the figures of the Regular-Estimate are still below the sanctioned sum, Rs. 2,940. There is also an increase of Rs. 612 in the Canal Establishment which was lately revised.

15 The Regular-Estimate is accepted as submitted.

16. The Estimate proposed for 1869-70 is—

		Rs.	Rs.
Receipts			6,09,850
Charges ...	Working	2,68,948	
	Establishment ...	1,38,456	
			4,07,404
Surplus			2,02,446

17. The estimated Receipts and Working charges are both less than in the present year, while Establishments are necessarily higher.

18. The chief reduction in Receipts occurs under the first heading, "Sale of timber from Depôts," and is mainly in the Meerut Division, notwithstanding that it is executing a large order for the Public Works Department at Chukrata. There is also a falling off in IV, "Permit fees," &c., in this Division, but it is more than compensated by an excess under VI, "Minor forest produce". Under this last head there is a considerable falling off in the Canal Division.

19. Though the Receipts are in the aggregate Rs. 40,000 less than in the current year, they are nearly Rs. 99,000 in excess of the Actuals of last year.

20. It is observed that the sum of Rs. 6,000 is expected to be realized from the East Indian Railway Company on a license for working certain Cheer *(Pinus longifolia)* Forests for sleepers. This contract is for seven years, three of which have expired, but from the Annual Report it appears that the Railway Company failed to pay the amount due for last year, and that they are not likely to continue to work these forests owing to the small out-turn of sleepers. The Local Government has desired that a demand should be made for payment for last year, which will elicit a declaration of the Company's intentions respecting the unexpired portion of the lease, which is terminable by 12 months' notice on either side.

21. In view of the reduced Receipts, the Working expenditure is considerably reduced under A I. With the large stock in Kumaon, felling operations are being wisely restricted in that Division by the Conservator until he shall have gained personal knowledge of the Forests, and of their capabilities.

22. Under A 2, "Purchase of Stock and Plant," the total for all Divisions is Rs. 26,350, of which Rs. 25,000 are for Meerut, and of this last sum Rs. 20,000 are for a boom across the Ganges. The attempt to lay this boom was unsuccessful last year. A plan is now being prepared at Roorkee, but the Conservator defers an opinion as to its practicability until he has inspected the site. The amount proposed to be taken for this boom is, under any circumstances, very large, and as there is some uncertainty as to the design being approved, it seems unnecessary to allow so large a sum either for it, or the alternative object (improvements in the bed of the Ganges, and opening out the Gangootree and Tonse Forests) to which it is proposed to apply the funds. The item may, therefore, be reduced to Rs. 7,000.

23. Of Rs. 28,700 estimated under Plantations, Rs. 22,200 are for the Canal Plantations; the remainder being distributed among the Kumaon, Meerut, Goruckpoor, and Jhansie Divisions. In the two former, Rs. 4,000 are estimated for Toon and Sissoo Plantations, the commencement of which last year was cordially approved by the Government of India.

24. Under A X, Communications, Rs. 68,598 are estimated.

25. For *Kumaon*, Rs. 20,000 for keeping open the numerous roads which lead to the Forests. The same amount was allowed last year on condition that only *bonâ fide* Forest roads were constructed and kept in repair.

26. For *Meerut*, Rs. 20,000 are entered for the Bhagaruttee Valley Road. The increase in the cost of this road has formed the subject of a recent communication (No. 75 F, dated 15th February 1869). It is very necessary to the working of the Forests that the road should be completed.

27. In letter No. 13 F—C, dated 8th January 1869, the Government of the North Western Provinces has brought to notice the desirability of opening out roads for access to the Sewalik ridges of the Doon Forests without loss of time, and the Lieutenant Governor has expressed a wish that some additional provision might be made for this work in these orders. No sum is, however, mentioned, and it will be sufficient to say that, should no re-appropriation of funds be found feasible, an application for an additional grant to meet this object, with reference to the orders that may issue on Major Pearson's Report on the Doon Forests, may be submitted as the year advances.

28. For *Rohilkhund*, Rs. 20,198 are estimated for various roads and bridges, which are enumerated. In the orders on the Budget-Estimate of the current year (para. 13) a statement of the amount that would be required after 1868-69 for the completion of the Nujeebabad and Hurdwar Road was called for. This has not been furnished.

29. The provision under B, Establishments is—

	Rs.
1.—Salaries	1,08,060
2.—Travelling Allowances	18,500
3.—Contingencies	11,896
Total ...	1,38,456

30. The sanctioned scale of Establishments is Rs. 1,13,892. The provision under Salaries is therefore deficient by Rs. 5,832. There are variations amongst the details both in excess and in defect.

31. The excesses are, under—

	Rs.
Direction	2,124
Canal Plantations	1,296
Total... ...	3,420

The deficiencies are, under—

Kumaon	8,964
Goruckpoor	288
Total ...	9,252

32. The excess under Direction is due to the proposals for the Office Establishment, made previously to the preparation of the Budget Estimate, having been subsequently sanctioned on a reduced scale.

33. The sanctioned Establishment for the Canal Plantations is Rs. 12,420, but Rs. 13,716 are provided; the difference is Rs. 1,296. The only explanation offered regarding this excess is, that it may probably be due to a separation of charges for Forest and Canal Chowkeedars. Sanction to the entertainment of Chowkeedars to be employed for Revenue and Plantation work combined, was declined by the Government of India, as they were disallowed from the Public Works Canal Establishment, but it was said that, if it can be shown that special men are needed for the proper custody of the Plantations, a fresh application will be taken into consideration.

34. On the other hand, provision is not made in the Kumaon Division for the allowance of Rs. 3,000 a year to be continued to Colonel Ramsay, the Commissioner, and for the Survey Establishment, amounting to Rs. 5,964 a year.

35. The Establishment for Goruckpoor is entered at Rs. 8,736. The sanctioned scale is Rs. 9,024; difference Rs. 288. No explanation of the reduction is given.

36. A revised scale of Executive Officers for the entire Province has been recently proposed, and is now under consideration. In anticipation of the orders that may be passed, provision to the extent of Rs. 7,200 should be made.

37. There is an increase under "Contingencies" due to the appointment of a Conservator.

38. Service postage is not included, as directed in Public Works Department Circular No. 6 F of 22nd April 1868. The sum of Rs. 400 should be added, as in the current year.

39. Revising the figures in accordance with these remarks, the Budget-Estimate of 1869-70, as passed, will stand as follows in round numbers:—

		Rs.	Rs.
Receipts			6,10,000
Charges	Working ...	... 2,56,000	
	Establishments	... 1,52,000	
			4,08,000
Surplus ...			2,02,000

40. These figures, though differing in detail from the estimate submitted, are practically the same in the aggregate.

ORDER.—Ordered, that a copy of this Resolution, with the papers read, be forwarded to the Financial Department, for information.

Ordered also, that a copy of this Resolution be forwarded to the Government, North Western Provinces, for information and guidance.

PUNJAB FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 120—1 F, dated 4th March, 1868.

RESOLUTION,—By the Government of India, P. W, Dept.

Read—

Letter from the Secretary to the Government of the Punjab, No. 6996, dated 12th December 1868.

RESOLUTION.—The figures for 1867-68 are—

	Budget-Estimate.	Regular-Estimate.	Actuals
	Rs.	Rs.	Rs.
Receipts	2,60,570	2,93,590	2,79,297
Charges	2,48,650	3,06,080	2,73,875
Surplus ...	11,920	...	5,422
Deficit ...	...	12,490	...

2. The figures of the Actuals agree with those entered in the Abstract Cash Account for the year.

3. The Forest Report for the year has been received with the Proceedings for November 1868, but it has not been separately submitted. The figures in the Budget-Estimate and Report do not agree.

4. As anticipated in the orders on last year's Budget-Estimate, the Fuel Reserve Division was not formed during the year.

5. In the Chenab Division the charges under Conservancy and Working have considerably exceeded the Budget-Estimate—

	Rs.
Regular-Estimate	56,500
Actuals.	71,204

This is mainly due to an item of Rs. 13,804 under X, Communications, which had not been provided for in the estimate. The Conservator states that this item was not apparently entered in the accounts at the time. It would seem from this remark that he was ignorant of the expenditure of this sum while the works were going on. The Government of India should be furnished with an explanation on this subject.

6. The estimates for 1868-69 are as follows :—

	Budget-Estimate.	Regular-Estimate.
	Rs.	Rs.
Receipts	3,78,400	3,22,050
Charges	3,66,520	3,40,362
Surplus	11,880	...
Deficit	...	18,312

7. Under Receipts, the principal alterations have been in the following Divisions:—

8. *Fuel Reserve (or Rukhs) Division.*—The formation of this Division had not been accomplished when the Estimate was submitted, but it was hoped that most of the rukhs would be transferred before the end of the year. The estimate of Receipts has accordingly been reduced from Rs. 1,30,000 to Rs. 6,000, and the estimate of Charges from Rs. 27,590 to Rs. 7,930.

9. *Chenab and Ravee Divisions.*—The estimate of Receipts has been raised from Rs. 80,000 to Rs. 1,20,900 in the Chenab, and from Rs. 60,000 to Rs. 82,000 in the Ravee Division. These estimated increases are explained as being due partly to a rise in timber prices, and partly to the expected diminution of outstandings. This is satisfactory.

10. The figures of the Regular-Estimate are accepted as proposed.

11. The estimate proposed for 1869-70 is—

		Rs.	Rs.
Receipts	... ...	...	4,25,200
Charges	Conservancy ...	2,23,400	
	Establishments ...	1,63,824	
			3,87,224
	Surplus ...		37,976

12. These figures are considerably higher than the Actuals for 1867-68, both under Receipts and Charges.

13. Under *Direction*, allowance has been made for the increase sanctioned to the Conservator's pay, and for the formation of an Office of Forest Accounts. The Accountant General justly objects to the inclusion in the Budget-Estimate of the provision in this, and other cases, of funds for permanent Establishments, which have not received the sanction of the Government of India. But proposals have been received for the establishment of an Office of Forest Accounts in the Punjab, which appears to be necessary. The proposals are under consideration, and the excess provision of Rs. 6,000 may, therefore, be admitted provisionally.

14. For the *Fuel Plantations Division*, an outlay under Conservancy and Working of Rs. 50,000 has been provided. In the orders on last year's Budget-Estimate, it was said that these Fuel Plantations were the beginning of a large undertaking, which would demand a carefully devised plan of operations. Accordingly, in the Annual Report for 1867-68, the Conservator has (in paras. 3 to 52) given an account of what had up to the end of that year been done for the formation of these plantations, and has furnished a sketch-estimate of proposed operations and results expected by him. This will, until further experience has been gained, answer the objects of the enquiry made last year by the Government of India, and the amount proposed is accordingly sanctioned.

15. For Establishments, provision of Rs. 15,360 is made for an addition which has not yet received sanction. The proposals for this establishment are now under the consideration of the Government of India, and

as the necessity of the work has been fully recognized, and it is clear that it cannot be continued without the needful establishments, the amount is also admitted provisionally.

16. From the *Fuel Reserves or Rukhs*, a revenue of Rs. 1,30,000 is expected, from an expenditure of Rs. 6,000 for Working, and Rs. 27,240 for Establishments.

17. Rupees 23,540 are proposed for Salaries, aportion of which is for the Establishment to be taken over with the Rukhs from District Officers, with additional Establishments, which are considered necessary. A Tabular Statement of this Establishment has been received by the Government of India, and this provision may also be allowed to stand.

18. In the Canal Division, the Receipts are estimated to fall below the expenditure—

	Rs.	Rs.
Receipts		20,500
Working	24,000	
Establishments	4,080	
		28,080
Deficit		7,580

19. No Establishment has yet been sanctioned for this Division, but an application has been received, and the amount, Rs. 4,080, may be admitted provisionally.

20. Of the Hill Divisions, the Ravee, Beas and Jhelum are expected to yield a small surplus; whereas, in the Sutlej and Chenab, the Receipts are not expected to cover the outlay—

	Receipts.	Charges.	Surplus.
	Rs.	Rs.	Rs.
Ravee	82,100	44,850	37,250
Beas	37,000	30,120	6,880
Jhelum...	35,000	28,582	6,418
Total surplus ...			50,548
Sutlej	37,000	43,502	6,502
Chenab...	80,100	80,840	740
Total deficiency ...			7,242

21. For official postage, provision has been made to the extent of Rs. 940. The Financial Department in their Resolution of 4th April 1868 allowed Rs. 210 only for the Punjab.

22. The figures of the Budget-Estimate are accepted without alteration. In round numbers they will stand as follows :—

		Rs.	Rs.
Receipts	... ...		4,25,000
Charges	Working	2,23,000	
	Establishments	1,64,000	
			3,87,000
	Surplus ...		38,000

ORDER.—Ordered, that a copy of this Resolution, with the papers read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Government of the Punjab for information and guidance.

OUDH FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 132—3 F, dated 8th March, 1869.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Secretary to Chief Commissioner, Oudh, No. 2014, dated 12th December 1868.

RESOLUTION.—The figures for 1867-68 are—

	Budget-Estimate.	Regular-Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts ...	1,28,120	1,29,120	66,453
Charges ...	1,06,089	1,11,824	93,634
Surplus ...	22,031	17,296	...
Deficit ...	...	...	27,181

2. The surplus of the previous year amounted to Rs. 1,41,674, and that of the year before to Rs. 61,200. The Receipts of 1867-68 are Rs. 62,667, while the Charges are only Rs. 18,190 less than the Regular-Estimate. The decrease under Receipts is owing to the extensive sales of the previous year, and the small amount of stock brought to depôts during the same period. On the other hand, an accident to the bridge-of-boats over the Sardah, and its removal further down-stream, occasioned a heavy expenditure.

3. The value of stock in hand during the year was, however, increased by Rs. 55,915, and the outstandings were diminished by Rs. 2,225. On the transactions of the year, therefore, there was a nominal surplus of upwards of Rs. 26,000.

4. The estimates for 1868-69 are as follows:—

	Budget.	Regular.
	Rs.	Rs.
Receipts	2,00,000	1,60,000
Charges	1,30,164	1,30,164
Surplus ...	69,836	29,836

5. The Receipts for the year were originally estimated at Rs. 2,51,600, but for reasons stated in the Orders on the Budget-Estimate, the Government of India adopted the sum of Rs. 2,00,000 as more likely to represent the realizations. This sum is, however, much in excess of the probable result, and considering that the Charges are left unaltered, it is evident that a very loose method of estimating has been followed. The chief falling off in Receipts has occurred under the first head, and it would seem that not more

than 2,000 logs will have been sold against an estimated sale of 3,000 logs. The prices realized also vary very much from the data of the Budget-Estimate. The Regular-Estimate is accepted as submitted, but there would seem to be a great probability of a considerable saving on the amount (Rs. 27,000) under expenditure A I, for rafting.

6. The estimate proposed for 1869-70 is—

		Rs.	Rs.
Receipts			1,77,150
Charges	Working ...	77,200	
	Establishments ...	29,244	
			1,06,444
Surplus ...			70,706

7. Taught by the experience of the present year, and mindful of the restriction imposed on felling operations, on the advice of the Inspector General of Forests, the Receipts of the ensuing year are taken at a figure not much in excess of those of the year now drawing to its close. They are based chiefly on the sale of 2,915 logs at Rs. 40 each at Byramghât, so that under the first head of Receipts, an improvement of Rs. 22,000 is looked for over the current year. Under the second head, however, a falling off of Rs. 5,000 is expected, as contracts for collecting wood are expected to be less, a great part of the best wood having probably been taken. The rest of the items are the same as in the Regular-Estimate, and do not call for remark.

8. Under Expenditure A I, timber expenses, provision is made for bringing out of the forests the 2,915 logs to be sold during the year, and for felling 2,900 trees, the number fixed in the plan of operations recently drawn up for the Kheree Division.

9. Under A 2, for an additional elephant, Rs. 2,500 is provided.

10. Under A 4, Charges for collecting revenue, only Rs. 100 is entered, as the system of Kham Tehseel has been done away with, leading to a consequent decrease of Working establishment costing upwards of Rs. 4,000, compared with the current year.

11. The entry under A 6, Plantations, is the same as last year, Rs. 1,000. Plantations on a large scale within Reserved Forests cannot be formed until conservancy is more advanced. If plantations are formed outside the Reserved Forests for Railway or other fuel, a separate grant will be applied for.

12. Under A 10, an additional sum of Rs. 2,500, compared with the Regular-Estimate, is taken for erecting bungalows and masonry pillars in the Baraitch and Gondah Divisions, and rendering the lines dividing the Forest blocks passable for carts. More precise information as to the expenditure proposed on bungalows should have been afforded, and should now be given.

13. The provision under B, Establishments is—

	Rs.
1.—Salaries	22,416
2.—Travelling allowances	4,500
3.—Contingencies	2,328
Total ...	29,244

These amounts are the same as last year. But a revision of Establishment has lately been sanctioned by the Financial Department, involving an increase of Rs. 841 per mensem, or Rs. 10,092 a year; provision should be made for the additional cost. Similarly, the pay of the Sub-Assistant Conservator on Rs. 200 per mensem, recently sanctioned for Oudh, should be provided for.

14. The Estimate, as passed, will accordingly stand as follows :—

		Rs.	Rs.
Receipts			1,77,150
Charges	Working	77,200	
	Establishments ...	41,736	
			1,18,936
Surplus ...			58,214

ORDER.—Ordered, that a copy of this Resolution, with the papers read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Chief Commissioner of Oudh, for information and guidance.

BRITISH BURMAH FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 102—3 F, dated 23rd February, 1869.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Chief Commissioner, British Burmah, No. 824—43 F, dated 30th October 1868.

RESOLUTION.—The figures for 1867-68 are—

	Budget-Estimate.	Regular-Estimate.	Actual.
	Rs.	Rs.	Rs.
Receipts ...	8,69,000	7,00,000	6,47,590
Charges ...	3,48,862	3,48,862	3,28,388
Surplus...	5,20,138	3,51,138	3,19,202

2. The Receipts have not come up to those entered in the Regular-Estimate, but they, as well as the surplus revenue, are an improvement over those of 1866-67, though they fall short of the financial results of 1865-66 and previous years.

3. The Annual Forest Report has not been received, and the Abstract Cash Account is not countersigned by the Accountant General. The orders of the Government of India require that the Forest Budget, and all Returns connected therewith, should be submitted through the Accountant General of the Province. This course should not be departed from in future.

4. The Estimates for 1868-69 are as follows :—

	Budget-Estimate.	Regular-Estimate.
	Rs.	Rs.
Receipts ...	6,97,600	7,73,100
Charges ...	3,61,000	3,61,800
Surplus ...	3,36,600	4,11,300

5. The addition to the Charges of Rs. 800 is on account of official postage.

6. The Receipts are estimated at Rs. 75,000 more than the amount entered in the Budget-Estimate. The sale of timber brought to depôts by Government agency is expected to yield Rs. 75,000 more than had been estimated, owing to an increase in the rates realized; and the duty on foreign timber is estimated at Rs. 1,75,000, instead of Rs. 1,50,000.

7. On the other hand, the Receipts on account of timber brought out by permit-holders have been reduced from Rs. 2,00,000 to Rs. 1,80,000, and miscellaneous receipts from Rs. 16,600 to Rs. 12,600.

8. These alterations are apparently based on good reasons, and are accepted.

9. The Estimate proposed for 1869-70 is—

		Rs.	Rs.
Receipts		...	7,30,000
Charges	Working	2,59,800	
	Establishments ...	1,15,200	
		———	3,75,000
			———
	Surplus		3,55,000
			———

10. The Chief Commissioner thinks that looking to the great difference between the anticipated and realized revenues of the three years, 1865-66, 1866-67 and 1867-68, it is not possible to say how far the present estimate is correct. This remark deserves consideration; the Forest revenue of Burmah is mainly regulated by the market price of timber, fluctuations of which cannot be estimated beforehand. The Actuals will, therefore, sometimes be in excess of the estimate, and at other times fall short of it, but this uncertainty is not peculiar to Forest revenue.

11. Since the amalgamation of the Kadoe Revenue Station with the Forest Department, the Receipts have been as follows:—

	Rs.
1863-64	7,59,471
1864-65	9,36,233
1865-66	8,98,629
1866-67	4,24,053
1867-68	6,47,590

12. The mean of these five years is Rs. 7,30,000, which is the amount entered in the Budget-Estimate.

13. Under Charges, there is an increase, as compared with the Actuals of 1867-68, of Rs. 34,800 for Conservancy and Working, of which the main items are, Rs. 23,000 on account of timber expenses, Rs. 10,000 for plantations, and Rs. 16,000 under work for the improvement of the Forests.

14. The Chief Commissioner would gladly provide for an outlay on account of plantations in excess of that contemplated. To this there is no objection, and should it appear that a larger amount

can usefully be expended on that account, funds may be provided either by transfer from another sub-head, or, in case this should appear impracticable, the Government of India will be prepared to consider an application for an additional grant.

15. The Establishment charges consist of the following items:—

			Rs.
1.—Salaries	...	...	97,512
2.—Travelling allowances	...	...	9,700
3.—Contingencies	...	...	7,988
Total		...	1,15,200

16. The total is Rs. 12,000 more than was expended in 1867-68, the principal cause of the difference being that in that year the full amount of the sanctioned scale of salaries was not worked up to. Under Contingencies, the needful provision for official postage has been made.

17. The Estimate for 1869-70 is accepted as proposed.

Order.—Ordered, that a copy of this Resolution, with the papers read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Chief Commissioner, British Burmah, for information and guidance.

CENTRAL PROVINCES BUDGET-ESTIMATE, 1869-70.

Nos. 124—5 F, dated 5th March, 1869.

RESOLUTION,—By the Government of India, P. W. Dept.

Read :—

Letter from the Secretary to Chief Commissioner, Central Provinces, No. $\frac{3606}{3o1}$, dated 7th November 1868.

RESOLUTION.—The figures for 1867-68 are—

	Budget-Estimate.	Regular-Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts ...	4,17,907	3,72,253	3,49,491
Charges ...	2,90,924	2,90,924	2,12,099
Surplus ...	1,26,983	81,329	1,37,392

2. The actual Receipts are below the Regular-Estimate, but the Charges have been reduced in a greater ratio, and the surplus of the Budget-Estimate has been more than realized. The surplus is about Rs. 1,00,000 less than that of the previous year, but this falling off is due more to an augmentation of Charges than to any great diminution of Receipts.

3. In the Regular-Estimate the net decrease in Receipts occurred under Item I, which was Rs. 96,300 less than originally estimated. This was explained to be due to a disappointment in supplying timber for girder-bridges on the Great Indian Peninsula Railway. The Actuals under this head are, however, Rs. 75,000 less than the Regular-Estimate. This further reduction is due to the difficulty in carting timber for the Public Works Department at Saugor, and sleepers for the Railway. The cartage difficulties have arisen from an increased demand for the Railway works; and sickness among the Subordinate Forest Establishment has been an additional source of difficulty. But for the large increase under the fourth heading, the falling off in the gross receipts would have been very serious.

4. The great reduction in the Charges occurred under A I, timber expenses. This is as it should be.

5. The figures of the Budget and Report, which has been received, agree.

6. The Estimates for 1868-69 are as follows :—

	Budget.	Regular.
	Rs.	Rs.
Receipts	4,76,000	4,65,820
Charges	3,72,500	3,62,376
Surplus ...	1,03,500	1,03,444

7. Though these figures do not vary much in the aggregate, there have been many modifications in the sums for the different Divisions, under the several headings both of Receipts and of expenditure on Working. Uncertainty of the market, and continued difficulties in the matter of cartage, are the chief causes of the variations. On the latter point, it is explained that elephants have not been purchased owing to high prices, but carts have been constructed, and bullocks and buffaloes purchased. It was suggested that buffaloes should be hired rather than purchased, but hiring would appear to be not only inconvenient, but more expensive.

8. The Regular-Estimate is accepted as submitted.

9. The Estimate proposed for 1869-70 is—

			Rs.	Rs.
Receipts				4,50,920
Charges ...	Working	...	2,89,420	
	Establishments	...	1,13,946	
				4,03,366
		Surplus	...	47,554

10. The Receipts, though taken at a somewhat lower figure than is now expected to be realized in the current year, are about 1 lakh of Rupees in excess of the Actuals of last year. The Western and Central Divisions show a falling off of nearly Rs. 46,000. The Northern Division is stationary. The Southern and Eastern Divisions show an increase of about Rs. 32,000. The net falling off over the whole is about Rs. 15,000.

11. The diminution under Receipts I, Western Division, of Rs. 38,000, is presumed to be due to the contraction of the demands of the Public Works Department at Saugor. As it is, however, these Receipts are estimated at five times the Actuals of 1867-68. The increase expected under the same head in the Southern Division should certainly be realized, considering the large expenditure proposed under A I. The Conservator, it is observed, justly looks for a greater income, if that expenditure be worked up to, but it is improbable that it would be, if granted.

12. The increase in this Division of Rs. 13,000 under IV, "Permit fees, &c.," and the decrease of Rs. 7,000 in the Central Division under VI, "Sale of minor produce," should have been explained.

13. The expenditure proposed on Conservancy and Working is very largely (Rs. 41,000) in excess of that now expected during the current year. The extra sum taken for Plantations is quite approved, but the provision under A I, in both the Northern and Southern Divisions, is excessive, and may be reduced by Rs. 5,000 in the former, and Rs. 10,000 in the latter. The entry (Rs. 25,000) for saw machinery for the Aheree Forests should also be struck out for the same reasons as in the orders on this year's Estimate. These modifications will reduce the Charges under A I, by Rs. 40,000 in all.

14. The provision under B, Establishments is—

	Rs.
1.—Salaries	88,656
2.—Travelling Allowances	14,740
3.—Contingencies	10,550
Total ...	1,13,946

15. The sanctioned scale of Establishments being Rs. 86,376, the Budget provision under Salaries is Rs. 2,280 in excess. The difference arises from provision having been made for an additional Assistant Conservator on Rs. 250 per mensem, the application for whom is under consideration. On the other hand, Office and Conservancy Establishments have been under-estimated by Rs. 720.

16. A Sub-Assistant Conservator on Rs. 200 per mensem was recently sanctioned. The Chief Commissioner proposed that his pay should be charged to Works, but it has been decided that it should be charged to Establishments. Provision has not been made for this Sub-Assistant, nor for the two Apprentices sanctioned at Rs. 200 per mensem each, since the Budget-Estimate was prepared. It is accordingly necessary to increase the Charges by Rs. 7,920 on account of these several omissions.

17. Travelling allowances and Contingencies both show an increase, the first due to the greater amount of travelling expected in visiting plantations, &c., and the second to the necessity of making provision for Office rent until buildings are either constructed or purchased.

18. The figures adopted for the Budget-Estimate are, in round numbers—

		Rs.	Rs.
Receipts			4,50,000
Charges ...	Working ...	2,50,000	
	Establishments ...	1,22,000	
			3,72,000
Surplus ...			78,000

ORDER.—Ordered, that a copy of this Resolution, with the papers read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Chief Commissioner, Central Provinces, for information and guidance.

COORG FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 106—7 F, dated 23rd February, 1869.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from the Deputy Accountant General, Mysore, No. 52, dated 14th November 1868

Letter from the Comptroller General of Accounts, No. 4049, dated 28th December 1868.

RESOLUTION.—The figures for 1867-68 are:—

	Budget-Estimate.	Regular-Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	61,750	61,750	77,746
Charges	19,113	18,913	13,944
Surplus ...	42,637	42,837	63,802

2. The Budget-Estimate has been submitted to the Government of India through the Deputy Accountant General of Mysore, who has nothing to do with the Coorg Forest accounts. It should, in future, be submitted through the Comptroller General of Accounts, or a verification of the figures should be obtained from that Officer before the Budget-Estimate is submitted; this course was indicated in para. 2 of the Orders on the Budget-Estimate for 1868-69.

3. The Actuals have been furnished by the Comptroller General of Accounts. The figures given in the Budget-Estimate are:—

	Rs.
Receipts	1,04,046
Charges	19,269
Surplus ...	84,777

4. These are also the figures given in the Annual Forest Report for the year, which has been received. The Comptroller General of Accounts has called upon the Assistant Conservator of Forests for an explanation of the differences between the two statements.

5. The Estimates for 1868-69 are:—

	Budget.	Regular.
	Rs.	Rs.
Receipts	89,100	89,100
Charges	28,400	28,000
Surplus ...	60,700	61,100

6. The Regular-Estimate is accepted as proposed.

7. The estimate proposed for 1869-70 is:—

		Rs.	Rs.
Receipts			87,550
Charges	Working	19,950	
	Establishments ...	11,150	
			31,100
Surplus ...			56,450

8. The Budget-Estimate appears to have been very carefully prepared by Lieutenant VanSomeren, the Officiating Conservator.

9. It is satisfactory to find that it is contemplated to reduce the annual yield of timber and sandal-wood. It is hoped that the instructions of the Government of India for taking the necessary steps to ascertain reliable data, on which to base a sound scheme of operations, will be borne in mind.

10. The Estimate of Receipts and Working charges is accepted.

11. The provision of Rs. 1,500 under A II, "Purchase of Elephants, Cattle and Stock" is approved, and the provision of Rs. 5,400 for Plantations is a move in the right direction.

12. Under Establishment Charges, it is observed that the provision for "Salaries" is Rs. 480 in excess of the sanctioned scale, which amounts to Rs. 6,972. Proposals for this Establishment should be submitted for the sanction of the Government of India. The increase in the Travelling allowance charges is in accordance with the orders of the Government of India, sanctioning double batta to the members of the Coorg Forest Establishment.

ORDER.—Ordered, that a copy of this Resolution, with the papers read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Commissioner of Coorg for information and guidance.

MYSORE FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 104—5 F, dated 23rd February, 1869.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from Deputy Accountant General, Mysore, No. 1680, dated 7th November 1868.

RESOLUTION.—The figures for 1867-68 are as follows :—

	Budget-Estimate.	Regular-Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	3,91,460	3,46,600	4,10,012
Charges	1,39,954	1,29,659	1,10,042
Surplus ...	2,51,506	2,16,941	2,99,970

2. The Receipts are considerably in excess of the estimate. In the Regular-Estimate for this year, the grazing dues, which had been entered at Rs. 19,400 in the Budget-Estimate, were omitted. In the Actuals, a sum of Rs. 12,704 has been re-entered under this head.

3. The estimates for 1868-69 are as follows :—

	Budget-Estimate.	Regular-Estimate.
	Rs.	Rs.
Receipts	2,06,000	3,14,000
Charges	1,09,500	1,12,317
Surplus ...	96,500	2,01,683

4. The Receipts are restored to near the same amount, Rs. 3,48,000, which had been originally proposed by the Local Authorities. The Charges which had originally been estimated at Rs. 1,38,027, have been raised by Rs. 3,000 only beyond the amount admitted by the Government of India.

5. The object aimed at in reducing the figures of the Budget-Estimate was to limit the timber operations, and thus to secure a more careful husbanding of the growing stock. In order to effect this, the timber expenses were reduced to Rs. 28,100, and the estimate of Receipts from timber sold was decreased in proportion.

6. Apparently this object has only partially been attained, but before further remarks are made on this matter, the receipt of the Annual Progress Report for the current year will be awaited; meanwhile, the figures of the Regular-Estimate will be allowed to stand.

7. The Estimate proposed for 1869-70 is—

		Rs.	Rs.
Receipts			2,90,500
Charges ...	Working	56,700	
	Establishments ...	63,936	
			1,20,636
	Surplus ...		1,69,864

8. The estimate of Receipts is less than the Actuals of 1867-68, partly because less is expected to be realized by the sale of timber brought from the Forests by Government agency, partly because the Receipts on account of grazing and minor forest produce realized by District Officers in the Forests not included in the State or Reserved Forests, have not been included in the Forest Budget.

9. On this subject a separate communication will be addressed to the Commissioner of Mysore; meanwhile the estimate will be allowed to stand as framed.

10. It is observed that the Conservator expects to sell 2,080 candies of sandal-wood, and 33,000 cubic feet of teak.

11. Under charges for Conservancy and Working, the principal items are for timber expenses, Rs. 35,200. This sum comprises the cost of collecting sandal-wood (2,080 candies), teak, and other kinds of timber.

12. This is the same provision that was made for timber expenses in the Regular-Estimate of the current year. It should be carefully considered whether the resources of the Forests will admit of this yield being continued.

13. Rupees 13,000 are provided for plantations, and Rs. 6,100 for communications and demarcation of Forests. This is satisfactory.

14. The items under Establishment charges are:—

		Rs.
1.	Salaries	52,356
2.	Travelling allowances...	6,200
3.	Contingencies	5,380
	Total ...	63,936

15. The amount allowed for salaries is within the scale sanctioned by the Government of India.

16. For travelling allowances, a larger sum than has hitherto been expended is proposed, because the Conservator and his Assistants are expected to be in camp throughout the greater part of the year.

17. Under Contingencies, Rs. 3,000 are provided for advertisements, which seems high, but will be permitted to stand. In submitting next year's Budget, the Conservator should explain why the charges under this head are so high.

18. The Budget-Estimate is accepted as proposed.

ORDER.—Ordered, that a copy of this Resolution, with the papers read, be forwarded to the Financial Department for information.

Ordered also, that a copy of this Resolution be forwarded to the Commissioner of Mysore for information and guidance.

HYDERABAD FOREST BUDGET-ESTIMATE, 1869-70.

Nos. 108—9 F, dated 23rd February, 1869.

RESOLUTION,—By the Government of India, P. W. Dept.

Read :—

Letter from the Deputy Accountant General, Hyderabad, No. 1963, dated 23rd November 1868.

RESOLUTION.—The figures for 1867-68, are—

		Budget-Estimate.	Regular-Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts	...	1,26,000	90,000	53,446
Charges	...	50,557	46,000	18,341
Surplus	...	75,443	44,000	35,105

2. Both the Budget and Regular-Estimates were too high, but the Actuals exhibit some improvement over the figures of 1866-67.

3. The Annual Report has been received, but its figures do not agree with those of the Actuals in the Budget. The Deputy Accountant General's explanation of the discrepancies will be awaited.

4. The Estimates for 1868-69 are as follows :—

				Budget.	Regular.
				Rs.	Rs.
Receipts	...	...	...	90,000	61,000
Charges	...	...	...	81,500	66,776
Surplus	...	...	...	8,500	...
Deficit	...	...	...	... ...	5,776

5. Looking to the experience of last year, the reduction of the estimated Receipts appears suitable. There is also a reduction under Charges, both for Conservancy and Working, and for Establishments.

6. Under Establishment Charges is included a sum of Rs. 2,400 as contribution from Berar to the pay of the Conservator of Forests, Central Provinces. This, as directed by the Resident in the case of the Budget-Estimate for 1869-70, should be omitted, as well as a portion of the allowances of Mr. Read for three months, (Rs. 2,400), as he has received an extension of leave until 3rd March next. On these accounts, Rs. 4,000 should be struck off from the Regular-Estimate under Establishments, which will, therefore, in round numbers stand as follows :—

	Rs.
Receipts	61,000
Charges	63,000
Deficit	2,000

7. The Estimate proposed for 1869-70, is—

			Rs.
Receipts	... ...		91,000
		Rs.	
Charges	Working	42,120	
	Establishments ...	36,866	
			78,986
	Surplus ...		12,014

8. As far as the past experience of the Department in Berar goes, the Receipts appear to have been estimated too high. It appears safer to reduce the amount proposed under A II, "Sale of timber brought out by purchasers," to the figure entered in the Regular-Estimate for the current year, Rs. 30,000. The other items may stand.

9. Under charges for Conservancy and Working, the items proposed for Plantations (Rs. 8,000), and for work for the improvement of the forests (Rs. 5,000), as well as for Communications (Rs. 5,000), are necessary. Lieutenant Doveton, in his explanatory Memorandum submitted by the Accountant General, justly considers that, for the present, the time of Forest Officers in Berar should mainly be taken up with these operations.

10. Among the other items, the timber expenses seem to admit of a reduction to Rs. 10,000, the amount expected to be realized by timber sales.

11. Under Establishments, the following sums are provided:—

	Rs.
1.—Salaries	26,316
2.—Allowances	6,450
3.—Contingencies	4,100
Total ...	36,866

12. The first item is covered by the sanctioned scale. It should, however, be noted that, in the statement of Establishment submitted by the Conservator, one Moonshee on Rs. 30 per mensem is erroneously entered in the place of one on Rs. 25.

13. The two other items are apparently high in proportion to the strength of the Department. It appears sufficient to provide Rs. 5,000 for travelling allowances, and Rs. 3,000 for contingencies.